

--- 1/2 Pound - Toronto Division - Black Consumption stamps - 63 x 47 mm. - 1874-1883 ---

[ Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002 ]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehouse (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio). The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use in the Windsor Division. The duty collected by these stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

Chris Ryan reports in the "Canadian Revenue Newsletter", No.41, of March 2003 that all CADDY and BOX stamps were discontinued as of July 1st 1883. At that time they were probably recalled for destruction.

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The catalogue lists the "Toronto" Division black 1/2 pound consumption stamp as follows:

**RM-108†** - 1/2 pound, black, Toronto Division, perf 12, on *block wmkd* medium wove, with 5 mm. blue controls - **WANTED!**

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**1st BABN Contract** (1868-1873)

John McKay reports that 66,000 copies of "1/2 lb. S. M. R. Black" were delivered. Prior to 1874 these would be Division Open.

**2nd BABN Contract** (1873-1878)

John McKay reports that 70,000 copies of "1/2 lb. Black Tobacco" were delivered. Probably 50,000 as Division Open; 10,000 for Montreal and 10,000 for Toronto. This is his final listing for the stamp.

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--- The "theoretical" control number range for the black 1/2 pound Toronto Division Consumption stamp ---

**RM-108** - 1/2 pound, black, Toronto Division, perf 12, on *block wmkd* medium wove -

**00001 to 10000**

--- The "actual" control number range as recorded to date ---

**RM-108** - 1/2 pound, black, Toronto Division, perf 12, on *block wmkd* medium wove -

no numbered copies

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★**RM-108n** - 1/2 pound, black, Toronto Division, perf 12, on *block wmkd* medium wove, without control numbering

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--- 1/2 Pound - Toronto Division - Black Consumption stamps - 1874 ---

--- on *block wmkd* medium wove paper under the 2nd BABN Contract - 63 x 47 mm. design ---

--- perforated 12 - with 5 mm. control numbers - scanned at 100% scale - inscribed *J. Morrow, / Coll. I.R.* ---

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★ **RM-108n** - 1/2 pound, black, Toronto Division, perf 12 (clipped), on *block wmkd* medium wove, without control numbering

The collection contains many of these clipped imperforate “TP” stamps (from the Morris collection) most of which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that BABN, as a favour to a philatelist, clipped the perforations prior to releasing the stamps.

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★ **RM-108 DP** - 1/2 pound, black, Toronto Division, a die proof on light cardboard - pencil inscribed 55 on the reverse

The fact that the sheet imprint measures 55 mm. in length makes me wonder if this pencil inscription 55 found on the back of these 1/4th and 1/2 pound Toronto die proofs is a notation to the plate maker for the length of the sheet imprint to be used. In which case these proofs are *die proofs*, run before the printing plate was formed. Is this the Lee Brandom 1/2 pound, black, Toronto Division plate proof?

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